ACZ GENERAL LEDGER

SMALL BUSINESS ACCOUNTING FOR YOUR TS2068

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Direct any questions or comments on this program to:

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Hauppauge, NY 11788

ACZ GENERAL LEDGER 2.000

TS 2068

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READ THIS FIRST

This is a very powerful accounting system for your Timex 2068 computer. It has many features and options. Take time to read the manual and work the examples before converting your books to this system.

Remember, when setting up the system: the program labeled "setup" is the first program to use, even though it is the second program on the tape.

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INTRODUCTION

OVERVIEW

The ACZ GENERAL LEDGER 2.000 is a powerful accounting system developed especially for the Timex/Sinclair 2068 Color Computer. This double entry system was designed for ease of use and can produce the most important small business financial reports with a minimum of time and expense. The system provides printouts of the Journal Entries, Ledger Detail, Chart of Accounts, Trial Balance, monthly and year-to-date Income Statements plus a Balance Sheet. This system can be used either with the standard TS 2068 keyboard or the optional CARDCO Brand Numeric Keypad.

The system has two major components:

TRANSACTION ENTRY

FINANCIAL STATEMENTS

The FINANCIAL STATEMENTS tape and the two data tapes used in the TRANSACTION ENTRY program are created with the "setup" program.

SYSTEM CONVENTIONS

This system is designed to work with the Timex/Sinclair 2068, a Timex 2040 printer and a standard (mono) cassette recorder.

When a menu is displayed, move the arrow by pressing the "7" key (up), or the "6" key (down). When the arrow points to the option you want, press enter. It is not necessary to press the shift key to move the arrow.

The CAPS SHIFT function can be either on or off.

MAXIMUM CAPACITIES

800 entries and accounts per month (i. e. 100 accounts and 700 entries).

150 named accounts
A maximum of 100 sales/expense accounts (i. e. 97 sales/expense and 53 other).

The program will correctly calculate entries or sums up to $999,999.99

The largest single transaction that can be entered contains any combination of 150 debit and credit entries.

These instructions contain information essential for a smooth conversion and sucessful operation of the ACZ GENERAL LEDGER 2.000 system. Please take an appropriate amount of time to read the following sections. The key to the entire system is careful planning of the expense categories and the Chart of Accounts. This subject is covered in the next section, SYSTEM SET-UP.

SYSTEM SET-UP

PURPOSE

This section determines the format of the financial statements and the position of the accounts in the reports. This is the most important aspect of sucessful computerized General Ledger processing. Do not rush through this section - careful planning of the Chart of Accounts numbering format is essential. NOTE: Don't use the Cardco numeric keypad in this section.

WHEN

This is the first step in using the system. If done carefully it needs to be done only once. You can use the same "Financial Statement" tape month after month.

HOW

ACCOUNT NUMBERING:

Valid account numbers range from 100 to 599.
Account numbers must be assigned in these basic categories:

BALANCE SHEET	ACCOUNT #
ASSETS	
CURRENT ASSETS	100-149
NON CURRENT ASSETS	150-199
LIABILITIES	
CURRENT LIABILITIES	200-249
NON CURRENT LIABILITIES	250-289
OFFSET ACCOUNTS	290-299
STOCKHOLDERS EQUITY	300-399
INCOME STATEMENT	
SALES	400-499
EXPENSES	500-599

NOTE: Current Assets are items that can be readily converted to cash (cash, inventories etc.). Non Current Assets are items that will be held for a long time (equipment, real estate etc.). Current Liabilities and Non Current Liabilities can be determined in a similar way.

Read this section and plan the numbering system for your Chart of Accounts before loading the program.

NOTE: BEFORE LOADING THE "SETUP" PROGRAM TURN THE COMPUTER OFF, WAIT ONE SECOND AND THEN TURN IT BACK ON. PERFORM THE SAME PROCEDURE WHEN YOU ARE FINISHED WITH THE "SETUP" PROGRAM. FAILURE TO DO THIS MAY RESULT IN A MESSAGE "Machine Code missing. Reload from start."

To begin the procedure, load the program named "setup" from the cassette. (LOAD "setup") This is the second program on the tape. If you start the cassette from the begining, it will take about 6.5 minutes to load.

ENTER NAME OF THE COMPANY

When the program loads you will see the copyright notice and the first request for information. Enter the name of the company exactly as you want it to appear on the reports. It is not necessary to center the name on the screen.

ENTER THE NUMBER OF EXPENSE CATEGORIES

The program will allow 1 to 10 categories of expenses in the Income Statement. (i. e. Rent, Salaries, Cost of Goods etc.)
For each of these categories, enter the name of the category and the highest account number in that category.

When all the category information has been entered, a list of the categories and their respective begining and ending account numbers will be displayed. Inspect the list to be sure that the names and numbers are correct. If there are errors, press "y" and enter the number of the category that you want to change. Then enter the correct information.

All of the possible accounts between 500 and 599 must be included in some category. There can be no gaps or overlaps in the numerical sequence between categories. (i. e. If the ending account in category 1 is 505 the begining account in category 2 must be 506.) The program will not allow you to continue until the account number sequence is correct.

```
████ ████████ ██████ █.███

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ENTER NAME OF THE COMPANY
MAXIMUM SIZE 32 CHARACTERS

ABLE BAKERY INC.

ENTER THE NUMBER OF EXPENSE
CATEGORIES (1 TO 10)




"5"
```

```
ENTER NAME OF CATEGORY 1
MAXIMUM SIZE IS 15 CHARACTERS

COST OF GOODS

THIS CATEGORY BEGINS AT ACCOUNT
# 500

ENTER ENDING ACCOUNT #






"505"
```

```
CAT#      NAME         BEG#   END#

1       COST OF GOODS   500    505
2       SALARIES EXP    506    510
3       TRUCK EXPENSE   511    520
4       STORE OCCUPANCY 521    530
5       OTHER EXPENSE   531    599

DO YOU WANT TO MAKE CORRECTIONS?
             (Y OR N)
```

```
ENTER THE NUMBER OF THE   ACCOUNT
TO WHICH EARNINGS WILL   WILL   BE
CREDITED. (300-399)
```

```
"390"
```

ENTER THE NUMBER OF THE ACCOUNT TO WHICH EARNINGS WILL BE CREDITED

At the end of the fiscal year net income will be closed to the account that you specify. For a corporation, enter the number of the Retained Earnings account. For an unincorporated business, enter the number of the Owners Equity account.

ENTER THE NUMBER OF THE MONTH THAT IS THE END OF YOUR FISCAL YEAR

If your fiscal year ends in December, enter 12. Otherwise enter the NUMBER of the month in which your year ends. At the end of the fiscal year the program will automatically close the books, which will clear the year-to-date totals for the next year.

The program will then ask you to make an "empty" trial balance. This data tape should be labeled "tbal000000". This tape will be used with the TRANSACTION ENTRY program during the first month. Set it aside for use at that time.

Next, the program will ask you to make another tape labeled "name of your company FINANCIAL STATEMENTS". Save and Verify this tape following the screen instructions.
This tape, when used with the TRANSACTION ENTRY program, will produce Financial Statements using the format you have just designed. This tape can be used over and over again; it is not necessary to start from scratch every month.

At this point the setup is nearly complete. The next item to work on is the CHART OF ACCOUNTS.

CHART OF ACCOUNTS

PURPOSE

The Chart of Accounts is a list of account numbers and their names. Each account name printed on your financial reports is associated with a General Ledger account number that you assign. The account number you choose will determine where that account will appear on the financial statements. Look again at the ACCOUNT NUMBERING section on page 4. For example, an account numbered between 100 and 149 will appear in the Current Assets section of the Balance Sheet. Remember that you have also divided the expense section of the Income Statement into several categories.

```
                ABLE BAKERY
    ▓▓    CHART OF ACCOUNTS
1      101      Cash
2      110      Acct Rec
3      115      Inventory
4      150      Truck
5      290      Petty Cash
6      291      Allow B/D
7      292      Acc Depr


  ➡ ▓▓▓▓▓▓▓▓
    ▓▓▓▓▓▓▓▓ ▓▓ ▓
```

WHEN

Most of the entries in the Chart of Accounts should be made during the setup phase. New accounts can easily be added at a later date.

HOW

The initial Chart of Accounts screen displays the message "no accounts entered", and a menu:

> TO CONTINUE
> ADD NEW ACCOUNT
> CHANGE EXISTING ID #
> EXIT CHART

MOVE THE ARROW TO YOUR CHOICE USING THE 6 AND 7 KEYS. THEN PRESS ENTER.

TO CONTINUE
This choice displays the next screen.

ADD NEW ACCOUNT
This choice will add another account to the Chart. Enter the account number you have chosen and the name of the account. The program will display the Chart of Accounts with the new account in the proper numerical order.

There is only one exception to this sequence. If you enter an account number between 290 and 299 you will see the message:

> ACCOUNT 29X IS AN OFFSET ACCOUNT
> ENTER THE NUMBER OF THE ACCOUNT
> TO WHICH IT IS RELATED.

What is an offset account? (also known as a "contra" account)
Sometimes in a balance sheet it is desirable to show one account as a subsidiary of another account.

For example, suppose we have two cash accounts;
                    Account # 100 .... Cash in Bank
                    Account # 290 .... Petty Cash
If we make the Petty Cash an offset account to "Cash in Bank", our Balance Sheet printout will look like this:

                    Cash in Bank 5000.00
                    Petty Cash 50.00
                     TOTAL CASH 5050.00

Enter Petty Cash into the Chart of Accounts using account number 290, then enter 100 as the number of the account to which Petty Cash is related (because 100 is the account number of the Cash in Bank account.)

```
ENTER ACCOUNT #      292


ENTER THE NUMBER OF THE ACCOUNT
    TO WHICH IT IS RELATED.
                150

ENTER ACCOUNT NAME
(MAX. SIZE 10 CHARACTERS)




"Acc Depr"
```

This feature can also be used to show a net balance:
        Delivery Truck .. 10000.00
less: Accumulated Depr. 2000.00
        NET VALUE 8000.00

OFFSET ACCOUNTS ARE OPTIONAL. TO OMIT THE OFFSET FEATURE - AVOID USING ACCOUNTS 290-299.

CHANGE EXISTING ID

If there is an error in the Chart of Accounts it is easy to correct. Find the ID (identification) number of the account you want to change. This number is located to the left of the account number. Select this option, then enter the ID number of the account you want to change, and the corrected account information.
The new entry will replace the old entry. If the account numbers are different, the old number will be removed and the new entry will appear in the proper numerical order.

EXIT CHART

Select this option to display the CHART OF ACCOUNTS menu.

CHART OF ACCOUNTS MENU
The Chart of Accounts menu displays these options:

RETURN TO CHART OF ACCOUNTS
PRINT CHART OF ACCOUNTS
SAVE CHART ON TAPE

RETURN TO CHART OF ACCOUNTS
Select this option to display the Chart of Accounts.

PRINT CHART OF ACCOUNTS
This option prints the Chart of Accounts on the printer.

SAVE CHART ON TAPE
This option creates a data tape named "chart acct". It is used with the TRANSACTION ENTRY program.

*** WHEN THE CHART OF ACCOUNTS HAS BEEN COMPLETED, BE SURE TO USE ***
*** THIS OPTION. MAKE A DATA TAPE AND LABEL IT "chart acct".   ***

****

The General Ledger system is now set up in the format that will produce customized financial statements.

You should have made 3 tapes:

Data tape labeled "tbal000000"
Data tape labeled "chart acct"
Program tape labeled "name-of-company FINANCIAL STATEMENTS"

You are now ready to begin entering transactions.

TRANSACTION ENTRY

OVERVIEW

The TRANSACTION ENTRY program is the heart of the system. All transactions will be entered and displayed using this program.

To load, place the tape in the recorder and enter LOAD "aczgl". The program will load in about 3 minutes.

INITIALIZE SYSTEM

The program requires certain information to operate correctly. When the program loads, you will see the copyright notice and a flashing instruction:

LOAD THE DATA TAPE "chart acct"

Place the "chart acct" tape (which contains the Chart of Accounts) in the recorder and press play.

Next, enter the date. Use the format mmddyy (mm = month, dd = day, yy = year.) For wxample, January 8, 1985 = 010885 and December 17, 1985 = 121785.

Next, load the data tape containing the account balances. The tape to use depends on the situation:

SITUATION 1: If this is the first time that you are using the system:
Press "y" for new month, enter the name "tbal000000", place the tape with that name in the recorder and press play. This loads a "blank slate" list of account balances (i. e. no accounts and no balances.)

```
┌─────────────────────────────────────┐
│  ┌───────────────────────────────┐   │
│  │  ███ GENERAL LEDGER 2.000 ███  │   │
│  │  START A NEW MONTH? (Y OR N)   │   │
│  │ LOAD  THE DATA TAPE WHICH HOLDS│   │
│  │ THE  TRIAL  BALANCE  FROM LAST │   │
│  │ MONTH.                         │   │
│  │ THE TAPE IS LABELED   tbal+date│   │
│  │                                │   │
│  │    ENTER NAME OF DATA TAPE     │   │
│  │                                │   │
│  │      PRESS PLAY ON TAPE.       │   │
│  │ IF THE TWO NAMES DO NOT MATCH, │   │
│  │  PRESS THE 'CAPS SHIFT' AND    │   │
│  │     THE 'BREAK' KEYS.          │   │
│  │   THEN ENTER 'GO TO 9770'      │   │
│  │                                │   │
│  │        tbal013185              │   │
│  └───────────────────────────────┘   │
└─────────────────────────────────────┘
```

SITUATION 2: Start a new month using the trial balance from last month:
Press "y" for new month, enter the name of the trial balance data tape from the previous month (tbal+date), place the tape with that name in the recorder and press play. This loads the correct trial balance for the begining of the new month.

SITUATION 3: Add more transactions to the current month:
Press "n" to not start new month. Enter the name of the tape which contains the transactions for the month (tran+date), place the tape with that name in the recorder and press play. This loads the current transaction file including the begining trial balance.

It is important to remember to use lower case letters when entering the name of the data tapes.
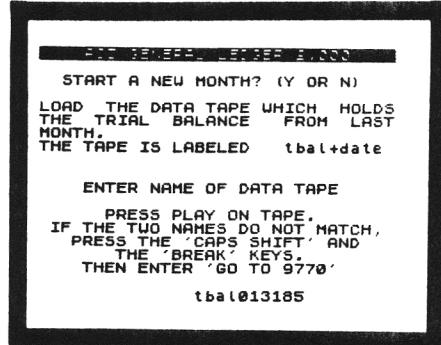
The last part of the program initialization section concerns the Cardco numeric keypad. This adding machine type keyboard greatly speeds the entry of numerical data especially since the TS 2068 keyboard requires two fingers to make the decimal point (.) work.

All of the functions of this program work with the standard TS 2068 keyboard. To use the computer keyboard press "n" in response to the question about using the Cardco keypad.

```
DO YOU WANT TO USE THE CARDCO
    NUMERIC KEYPAD? (Y OR N)

WHICH JOYSTICK PORT? (L OR R)

THE KEYPAD IS NOW ENABLED.

      USE THE KEYPAD!!
```
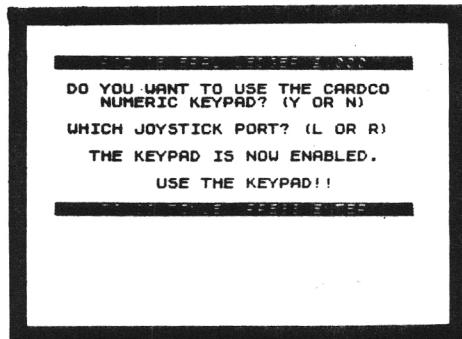
To use the numeric keypad respond "y" to the question. Then choose the joystick port R or L (right or left) that you prefer. At this point the keypad will be enabled. WHILE THE KEYPAD IS ENABLED, THE COMPUTER KEYBOARD WILL NOT WORK. ALL OF THE KEYS NEEDED TO USE THE PROGRAM ARE ON THE KEYPAD. To continue press enter on the keypad. For more information on the use of the keypad, see Appendix A.

TRANSACTION ENTRY MENU

The TRANSACTION ENTRY menu contains four choices:
JOURNAL ENTRIES
LEDGER DETAIL
SAVE TRANSACTION DATA
PRINT FINANCIAL STATEMENTS

Move the arrow to your choice using the 6 & 7 keys. If you are using the key-pad use the "y" and "n" keys

JOURNAL ENTRIES

PURPOSE

The Journal Entries option is the primary way to add new information to the system. It corresponds to the General Journal in a manual accounting system.

WHEN

Anytime new entries need to be made.

HOW

Assign transaction reference numbers:
Each transaction has a "Transaction Reference Number". This number will appear in the ledger along with the amount of the entry. If each transaction is given a unique reference number, an audit trail will be created making any entry easy to trace. Trans Ref #'s range from 2 to 4999.

ENTER THE TRANSACTION

Each transaction must have at least one debit (dr) and one credit (cr) entry. The debits and credits must balance. For each transaction:

1. Enter the account number and the amount of each debit entry.
2. When all debits have been entered, enter account number 0.
3. Enter the account number and the amount of each credit entry.
4. When all credits have been entered, enter account number 0.

```
REF # = 6

 VALID ACCOUNT # S ARE 100-599
  AT END DR ENTER ACCOUNT # 0

DR
ACCT # = 322      DR =    1000.00
ACCT # = 507      DR =    2732.40
ACCT # = 513      DR =     237.80
ACCT # = 515      DR =     375.16
ACCT # = 523      DR =     137.27
ACCT # = 525      DR =     623.92
ACCT # = 526      DR =    1719.46
ACCT # =

 VALID ACCOUNT #'s ARE 100-599
  AT END CR ENTER ACCOUNT # 0

CR
ACCT # = 101      CR =    6826.01
ACCT # =
```

CHECK THE TRANSACTION FOR ERRORS

After the transaction is entered, you have the opportunity to make changes in it. First, check to be sure that the debits and credits balance. Also check the account numbers for accuracy.

1. If there are errors anyplace on the screen, determine which entries must be changed. If the error is in a debit entry, press "y" in response to the question: ANY ERRORS IN DR? (Y OR N). Move the arrow to the entry that is incorrect and press enter. Re-enter the correct account number and amount.

2. If a credit entry needs to be corrected, perform a similar operation in response to the question: ANY ERRORS IN CR? (Y OR N).

3. If there are no errors, press "n" twice in response to the questions at the bottom of the screen.

The system will allow up to 150 debit and credit entries in each transaction. If the transaction has too many entries to fit on one screen, the transaction will be shown in groups of 13 or 14 entries at a time.

When all entries are correct, the transaction will be posted to the accounts. If you indicate that there are no errors in the transaction, but it doesn't balance, the transaction will not be posted and you will have to enter the transaction again.

Press "y" to enter another transaction. To return to the TRANSACTION ENTRY menu press "n". A printed copy of the journal entries can be made before returning to the menu.

LEDGER DETAIL

PURPOSE
The LEDGER DETAIL section of the program provides a listing of all the entries in each account, along with the ending balance in that account. This corresponds to a ledger page in a manual accounting system.

WHEN
Anytime complete account information is desired.

```
REF #:6
    Debit Balance  $  6826.01
    Credit Balance $  6826.01

    #      NAME          AMOUNT

DR: 322  Dividends        1000.00
    507  Sal Exp          2732.40
    513  Truck Rep         237.80
    515  Truck Ins         375.16
    523  Store Ins         137.27
    525  Utilities         623.92
    526  Rent Exp         1719.46

CR: 101  Cash             6826.01


    ANY ERRORS IN DR?   (Y OR N)
```

```
                03/83
ACCOUNT# 101              Cash
0      7392.40
3     21349.95       4      12700.13
                     6       6826.01

BAL    9216.21

                03/83
ACCOUNT# 110              Acct Rec
0      2150.00
3      3726.34

BAL    5876.34

                03/83
ACCOUNT# 115              Inventory
0     10927.56
4     14727.13       5      15045.60

BAL   10609.09

                03/83
ACCOUNT# 150              Truck
0     16237.00

BAL   16237.00

                03/83
ACCOUNT# 151              Equipment
0     27108.63

BAL   27108.63

                03/83
ACCOUNT# 200              A/P Trade
                     0       4192.95
                     4       2027.00

               BAL           6219.95
```

HOW
    Enter the number of the account you want to inspect. To begin at the
    begining enter 100.

    The account display uses the standard design, debits in the left column
    and credits in the right column.
    The number on the left side of each column is the transaction reference
    number. The amounts from the begining trial balance tape (tbal+date) are
    shown as Ref # 0.

    The menu at the bottom of the screen has three choices:
                            DISPLAY NEXT ACCOUNT
                            SELECT ANOTHER ACCOUNT
                            EXIT DISPLAY MODE

Move the arrow to your choice and press enter.

    DISPLAY NEXT ACCOUNT
        Use this choice to scan accounts in numerical order.

    SELECT ANOTHER ACCOUNT
        Use this choice to jump to an account not in numerical order.

    EXIT DISPLAY MODE
        Return to the TRANSACTION ENTRY menu. A printed copy of the Ledger
        Detail can be made.

SAVE TRANSACTION DATA
    This menu choice makes a data tape of all the entries in the ledger. This
    tape can be used as a backup or when only a part of a month is entered. For
    example, if it is the 15th of the month, and you want to know how much
    profit has been made so far; save the transactions using this menu
    selection. Follow the screen instructions and label the tpae "tran+date".
    Then load the financial statements tape using the option below.
    Later, you can load the transaction tape "tran+date" and enter the
    transactions from the last part of the month.

PRINT FINANCIAL STATEMENTS
    Use this menu choice to load the Financial Statement tape that you recorded
    during the SYSTEM SET UP. Be careful when using this choice, there is only
    one chance to return to the main menu. After that you MUST load the next
    tape.

FINANCIAL STATEMENTS

PURPOSE

The tape you made during the set up phase of this system (which is labeled "name-of-company FINANCIAL STATEMENTS") will produce a screen display and a printout of the monthly Income Statement, the Year-to-Date Income Statement, and the Trial Balance. It will also produce a data tape of the ending trial balance.

WHEN

At the end of the month or any other time current financial statements are desired.

HOW

The only way to load this program is by using the PRINT FINANCIAL STATEMENTS option of the TRANSACTION ENTRY program. Follow the instructions displayed on the screen. It will take about 4 minutes for the program to load and merge.

When the tape has loaded and merged, you will see a menu with four choices:

CHART OF ACCOUNTS
INCOME STATEMENT
BALANCE SHEET
YEAR TO DATE/Trial Balance

CHART OF ACCOUNTS

For an explanation of how this option works see page 7. If you add new accounts be sure to save the updated Chart using the menu option at the end of the Chart of Accounts section.

INCOME STATEMENT

This option prints the monthly Income Statement in the format that you designed.

BALANCE SHEET

This option prints the Balance Sheet.

YEAR TO DATE/Trial Balance

This section will erase the monthly Income Statement. Be sure that both the Balance Sheet and the monthly Income Statement have been printed before continuing with this choice.

The program will ask you to make a data tape labeled "tbal+date". Save this tape for use as the begining balance for next month. (If you are processing information for a part of a month and you have saved the transactions on a data tape, this step is not necessary.)

AT THIS POINT PROCESSING IS COMPLETE. TURN OFF THE COMPUTER.

APPENDIX A

OPTIONAL CARDCO NUMERIC KEYPAD

The CARDCO Numeric Keypad plugs into one of the joystick ports of the TS 2068.
It has all the keys needed to use this system. (with two exceptions listed below.)

Two keys have multiple functions. They are located to the left of the 6 and the 3 keys. If you purchased the keypad from us they are labeled Y and N.

1. When a choice (Y OR N) is indicated, use these keys to select YES or NO.

2. When the arrow is displayed use the Y key to move the arrow up and the N key to move the arrow down.

WHEN THE NUMERIC KEYPAD IS ENABLED THE COMPUTER KEYBOARD WILL NOT WORK.

There are two exceptions:

1. In order to begin recording on a tape it is necessary to press a key on the regular keyboard.

2. In order to add a new account to the Chart of Accounts it will be necessary to enter the name of the account using the regular keyboard.

<div align="center">
IN BOTH CASES THERE WILL BE THE FLASHING MESSAGE:
"USE THE COMPUTER KEYBOARD"
</div>

This keypad is available at many computer stores. It was originally designed for use with the Commodore 64 computer.
If you purchase the keypad from us the keys will have the correct labels. If you purchase the keypad from another source, the keys will not be labeled correctly, but the keypad will still work. The picture at right identifies the function of each key.

```
CARDCO KEYPAD CONFIGURATION

  7    8    9    DELETE

  4    5    6    UP/YES

  1    2    3    DOWN/NO

  .    0    0    ENTER
```
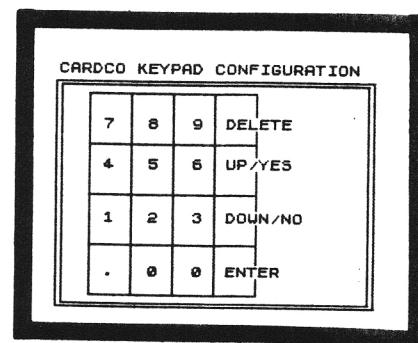
APPENDIX B

STEP BY STEP EXAMPLE

This section will demonstrate how to use the system. Follow this example as you use the program tape. We will be using financial data from the imaginary Able Bakery Corporation. We highly recommend that you work through this example in order to familiarize yourself with the system.

SET UP "ABLE BAKERY" FINANCIAL STATEMENTS

Step 1: TURN OFF THE COMPUTER, WAIT ONE SECOND, TURN IT BACK ON.   Load the program named "setup".

```
CAT#      NAME        BEG#   END#
1    COST OF GOODS     500    505
2    SALARIES EXP      506    510
3    TRUCK EXPENSE     511    520
4    STORE OCCUPANCY   521    530
5    OTHER EXPENSE     531    599

DO YOU WANT TO MAKE CORRECTIONS?
            (Y OR N)
```

Step 2: Enter the name of the company, "ABLE BAKERY INC."

Step 3: There are 5 expense categories in the Able Bakery Income Statement. Enter the name and highest account number in each category, as shown at left.

Step 4: Earnings will be credited to account number 390 (the Retained Earnings account.) The end of the fiscal year is December so enter 12.

Step 5: Make the tape labeled "tbal000000".
Step 6: Make the tape labeled "ABLE BAKERY FINANCIAL STATEMENTS".
Step 7: Enter the account names and numbers into the Chart of Accounts. The complete list is shown on the right. If an account is not entered into the Chart of Accounts, only the account number will be printed on the financial statements.

ALL OFFSET ACCOUNTS MUST BE DEFINED IN THE CHART OF ACCOUNTS.

This particular Chart of Accounts has five offset accounts.
Account # 290 (Petty Cash) is related to account # 101 (Cash).
Account # 291 (Allowance for Bad Debts) is related to account # 110 (Accounts Receivable).
Account # 292 (Accumulated Depreciation - Truck) is related to account # 150 (Truck)
Account # 293 (Accumulated Depreciation - Equipment) is related to account # 151 (Equipment).
Account # 294 (State Taxes Payable) is related to account # 215 (Federal Taxes Payable).

```
           ABLE BAKERY INC.
           CHART OF ACCOUNTS
1    101    Cash
2    110    Acct Rec
3    115    Inventory
4    150    Truck
5    151    Equipment
6    200    A/P Trade
7    201    A/P Other
8    210    Salary Pay
9    215    Fed Tax
10   251    1st Natl
11   252    2nd Nat'l
12   290    Petty Cash
13   291    Allow B/D
14   292    Acc Depr
15   293    Acc Depr
16   294    State Tax
17   310    Com Stock
18   322    Dividends
19   390    Ret'd Earn
20   410    Sales
21   500    C of G S
22   507    Sal Exp
23   511    Truck Depr
24   513    Truck Rep
25   515    Truck Ins
26   523    Store Ins
27   525    Utilities
28   526    Rent Exp
29   532    Depr Exp
30   543    Bad Debt
```

When all the accounts are entered, use the option "TO CONTINUE" until the Chart of Accounts menu is displayed. Make a printed copy if you wish. Make the data tape "chart acct" using the nemu option "SAVE CHART ON TAPE".

At this point you will have made 3 tapes and the setup phase is complete. It won't be necessary to repeat the process unless you want to make major changes in the format of your financial statements. Be sure to place the tapes in a secure place, so they aren't accidently erased. TURN OFF THE COMPUTER.

"ABLE BAKERY" TRANSACTION ENTRY

Step 1: TURN OFF THE COMPUTER, WAIT ONE SECOND, TURN IF BACK ON. Load the program named "aczgl".

Step 2: Following the screen directions, load the data tape "chart acct". Just place the tape in the recorder and press play.

Step 3: Enter today's date (033185).

Step 4: Since this is the first time Able Bakery is using the system, press "y" for new month, and enter the name "tbal000000".
Place the data tape with that name in the recorder and press play.
Then respond to the questions about loading other data tapes and the Cardco keypad. (In this example answer "n" to both questions.)

Step 5: The TRANSACTION ENTRY menu is displayed on the screen. Move the arrow to JOURNAL ENTRIES and press enter.

Step 6: Enter the begining Transaction Reference number. In this example enter 2.)

Step 7: Enter the transactions. A short explanation of each transaction shown at right is given below:

Ref # 2: The begining trial balance.
Ref # 3: To record sales.
Ref # 4: To record Cost of Goods Sold.
Ref # 5: To record merchandise purchases.
Ref # 6: To record cash disbursements and checks.
Ref # 7: To record misc. accruals.

```
      JOURNAL ENTRIES 03/85
ACT****NAME******DR******CR****

REF # 2

101  Cash          7392.40
290  Petty Cash      50.00
110  Acct Rec      2150.00
115  Inventory    10927.56
150  Truck        16267.00
151  Equipment    27108.63

291  Allow B/D                 792.30
292  Acc Depr                 4357.36
293  Acc Depr                10434.42
200  A/P Trade                4192.95
215  Fed Tax                   926.75
294  State Tax                 325.15
251  1st Natl                16000.00
252  2nd Nat'l                 927.00
310  Com Stock               15000.00
390  Ret'd Earn              10909.66

REF # 3

101  Cash         21349.95
110  Acct Rec      3726.34

410  Sales                   25076.29

REF # 4

500  C of G S     15045.60

115  Inventory               15045.60

REF # 5

115  Inventory    14727.13

200  A/P Trade                2027.00
101  Cash                    12700.13

REF # 6

322  Dividends     1000.00
507  Sal Exp       2732.40
513  Truck Rep      237.80
515  Truck Ins      375.16
523  Store Ins      137.27
525  Utilities      623.92
526  Rent Exp      1719.46

101  Cash                     6826.01

REF # 7

511  Truck Depr     270.61
532  Depr Exp       449.23
543  Bad Debt       250.76

292  Acc Depr                  270.61
293  Acc Depr                  449.23
291  Allow B/D                 250.76
```

Look closely at Ref # 2. The only time the begining trial balance has to be entered is in the first month the system is used. Starting with the second month, the trial balance will be recorded on a data tape, and will not have to be entered by hand.

Step 8: When all transactions have been entered press "n" in response to the question "DO YOU HAVE MORE ENTRIES?"

Step 9: To inspect the accounts move the arrow to "LEDGER DETAIL" and press enter.

Step 10: To make a backup tape of the transactions move the arrow to "SAVE TRANSACTION DATA" and press enter. Follow the screen directions.

Step 11. Move the arrow to "PRINT FINANCIAL STATEMENTS". Following the screen instructions, place the tape labeled "ABLE BAKERY FINANCIAL STATEMENTS" in the recorder and press play.

Step 12: The printed financial statements are shown below. In this case the monthly and Year-to-Date Income Statements are the same.

Step 13: The last step is at the end of the YEAR-TO-DATE/TRIAL BALANCE section. After the year-to-date Income Statement and the Trial Balance have been printed, make a new data tape and label it following the screen instructions. Save that tape for use next month.

Step 14: Processing complete. TURN OFF THE COMPUTER.

```
            ABLE BAKERY INC.
            INCOME STATEMENT
      For The Period Ending 03/31/85

SALES
 Sales           25076.29
TOTAL                          25076.29

LESS EXPENSES:

COST OF GOODS
 C of G S        15045.60
TOTAL                          15045.60

SALARIES EXP
 Sal Exp          2732.40
TOTAL                           2732.40

TRUCK EXPENSE
 Truck Depr        270.61
 Truck Rep         237.80
 Truck Ins         375.16
TOTAL                            883.57

STORE OCCUPANCY
 Store Ins         137.27
 Utilities         623.92
 Rent Exp         1719.46
TOTAL                           2480.65

OTHER EXPENSE
 Depr Exp          449.23
 Bad Debt          250.76
TOTAL                            699.99

TOTAL EXPENSES                 21842.21

NET INCOME (LOSS)               3234.08
```

```
            ABLE BAKERY INC.
            BALANCE SHEET
              03/31/85
                ASSETS

CURRENT ASSETS
 Cash             9216.21
 Petty Cash         50.00
                                9266.21
 Acct Rec         5876.34
 Allow B/D      ( 1043.06)
                                4833.28
 Inventory ..........          10609.09

CURRENT ASSETS                 24708.58


NON CURRENT ASSETS
 Truck           16237.00
 Acc Depr       ( 4627.97)
                               11609.03
 Equipment       27108.63
 Acc Depr       (10883.65)
                               16224.98

NON CURRENT ASSETS             27834.01

TOTAL ASSETS                   52542.59

              LIABILITIES

CURRENT LIABILITIES
 A/P Trade .........            6219.95
 Fed Tax           926.75
 State Tax         325.15
                                1251.90

CURRENT LIABILITIES             7471.85


NON CUR. LIABILITIES
 1st Natl .........            16000.00
 2nd Nat'l .........             927.00

NON CUR. LIABILITIES           16927.00


STOCKHOLDERS EQUITY
 Com Stock .........           15000.00
 Dividends .........(          1000.00)
 Ret'd Earn.........           14143.74

STOCKHOLDERS EQUITY            28143.74

TOTAL LIABILITIES
            AND EQUITY         52542.59
```

APPENDIX C

SPECIAL YEAR-TO-DATE EXAMPLE

It is possible to have an accurate Year-to-Date Income Statement even if the conversion is done in the middle of a fiscal year. Use the same basic procedures described in Appendix B, but with these changes:

Find the trial balance for your company for the current year. This is often called a "pre-closing" balance. This trial balance includes all the active accounts (assets, liabilities, equity, sales and expenses.)

The Able Bakery pre-closing balance for the first two months of 1985 is shown at right. Enter this trial balance as Transaction Reference #2.

Don't enter transactions 3 to 7, but otherwise follow the steps in appendix B including printing the financial statements. After printing the Year-to-Date Income Statement, record the trial balance data tape. (For Able Bakery it would be called "tbal022885".)

TURN OFF THE COMPUTER.

```
          ABLE BAKERY INC.
           TRIAL BALANCE
             03/31/85
 ACCT #        DR          CR
  101       9216.21
  110       5876.34
  115      10609.09
  150      16237.00
  151      27108.63
  200                    6219.95
  215                     926.75
  251                   16000.00
  252                     927.00
  290         50.00
  291                    1043.06
  292                    4627.97
  293                   10883.65
  294                     325.15
  310                   15000.00
  322       1000.00
  390                    7117.01
  410                   73096.06
  500      46164.87
  507       8152.50
  511        811.83
  513        412.60
  515       1125.48
  523        411.81
  525       1753.02
  526       5158.38
  532       1347.69
  543        730.95

 Total DR = $136166.60

 Total CR = $136166.60
```

```
          ABLE BAKERY INC.
          INCOME STATEMENT
        Year to Date 03/31/85

 SALES
   Sales       73096.06
 TOTAL                    73096.06

 LESS EXPENSES:

 COST OF GOODS
   C of G S     46164.87
 TOTAL                    46164.87

 SALARIES EXP
   Sal Exp       8152.50
 TOTAL                     8152.50

 TRUCK EXPENSE
   Truck Depr     811.83
   Truck Rep      412.80
   Truck Ins     1125.48
 TOTAL                     2350.11

 STORE OCCUPANCY
   Store Ins      411.81
   Utilities     1753.02
   Rent Exp      5158.38
 TOTAL                     7323.21

 OTHER EXPENSE
   Depr Exp      1347.69
   Bad Debt       730.95
 TOTAL                     2078.64

 TOTAL EXPENSES           66069.33

 NET INCOME (LOSS)         7026.73
```

Reload the TRANSACTION ENTRY tape. Start a new month and load the "tbal022885" data tape (see above). Then enter the March 1985 transactions. (Ref # 3 to 7 in Appendix B.)

The Balance Sheet and monthly Income Statement will be identical to those shown in Appendix B, but the year-to-date Income Statement will show the Net Income for the entire first quarter of 1985.

APPENDIX D

INTERFACING WITH OTHER PROGRAMS

It is possible to design other programs so that they will interface with
this program. The other program must produce a compatible data tape. The
data tape can then be loaded at the begining of the TRANSACTION ENTRY
program when the question "DO YOU WANT TO LOAD ANY OTHER DATA TAPES?" is
displayed.

COMPATIBLE DATA TAPES

Dimension the array B(151,2). Use an array of this size even if there are
fewer than 150 entries. Element B(151,1) must contain the number of elements
used.

For example if there are 10 entries:
    B(1) through B(10) will contain the 10 entries,
    B(11) through B(150) will contain zeroes,
    B(151,1) will contain "10"

Each entry should be organized in the following manner:

                    B(1,1)   B(1,2)

                    —— 100.10079 ——   236.76 ——

account number 100

                    .1 = debit   trans ref.   amount =
                    .2 = credit   # 0079 $236.76
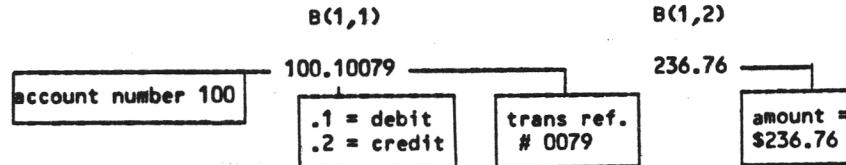
To interface an Accounts Payable program for example, design the array to
conform with the format given above, then use the command;

SAVE "Accounts Payable" DATA B()
                                    to produce the data tape.

===